

Conservation Tax

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil or gas is sold within Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .35 percent. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

TABLE 12 — CONSERVATION TAX RECEIPTS

	2001	2000	1999
January	\$47,605	\$56,434	\$24,194
February	19,749	49,198	20,486
March	48,305	63,704	29,136
April	21,558	28,904	12,739
May	31,377	43,497	30,933
June	36,915	60,625	36,989
July	28,529	52,654	41,356
August	16,765	32,028	36,409
September	35,879	48,689	45,535
October	30,994	48,198	49,085
November	26,369	2,333	53,667
December	30,735	63,083	36,599
Total	\$374,781	\$549,347	\$417,129

Litter Fee

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

TABLE 13 — LITTER FEE RECEIPTS

	2001	2000	1999
January	\$13,530	\$7,917	\$27,252
February	2,109	10,481	18,111
March	4,767	596	1,367
April	448	1,660	2,616
May	19,988	536	9,769
June	2,720	419	1,431
July	13,790	648	62
August	(3,964)	454	7,116
September	640,782	710,307	502,207
October	551,357	461,382	569,707
November	30,355	34,954	94,595
December	3,749	47,444	16,190
Total	\$1,279,631	\$1,276,797	\$1,250,422